IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

CENTRAL EXCISE APPLICATION NO.26 OF 2001.

The Commissioner of Central
Excise, Mumbai. .. Applicant.
vs.
Shri Pandurang Jagu Marale,
Bombay Dyeing and Mfg. Ltd. ..Respondent.

Shri S.S. Pakale with S.M. Shah for the applicant.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 24-3-2005.

P.C.

1. Heard learned Counsel for the applicant.

2. The Tribunal has relied on its own judgment in the case of Jawahar Mills Ltd. vs. Commissioner of Central Excise 1999 (108) ELT 47 to negative the contention raised by the Revenue in respect of modvat credit with regard to capital goods under Rule 57Q. The said judgnment has been affirmed by the Apex Court in the same case in the appeal taken up at the instance of the Revenue. The said judgment in the case of Commissioner of Central Excise, Coimbatiore vs. Jawahar Mills Ltd. is reported in 2001 (132) ELT 3 (SC).

3. In this view of the matter, no merit is involved in the application. Application is, therefore, rejected with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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